UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK	
NORMAN LIFTON CO., INC.	X :
Plaintiff,	: 07 Civ. 3134(PKC)(BLE)
- against -	:
MERCIER WOOD FLOORING INC. and BAYARD SALES CORP.,	<ul><li>DEFENDANT BAYARD SALES</li><li>CORP. FED. R. CIV. 7.1</li><li>DISCLOSURE OF INTERESTED</li></ul>
Defendants.	: PARTIES STATEMENT :

Pursuant to Fed. R. Civ. 7.1, to enable the judges and magistrates of the Court to evaluate possible disqualification or recusal, the undersigned counsel for defendant Bayard Sales Corp. hereby certify that there is no publicly held parent, subsidiary or affiliate of Bayard Sales Corp.

Dated: New York, New York May 30, 2007

Respectfully submitted,

TOBIAS LAW FIRM, P.C.

Counsel for Defendant Bayard Sales Corp.

By:

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